

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET
2004 MAINE INCOME TAX WITHHOLDING
PERCENTAGE METHOD**

Following are percentage method instructions and rate schedules for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods.

Step 1 - Multiply amount from table below by the number of allowances the employee claims:

<u>Payroll Period</u>	<u>Amount Per Withholding Allowance</u>
Weekly	\$ 54.81
Biweekly	\$109.62
Semimonthly	\$118.75
Monthly	\$237.50
Daily or Miscellaneous	\$ 10.96

Step 2 - Subtract the result of Step 1 from the employee's gross wage.

Step 3 - Compute the withholding amount using the following tax rate schedule for the appropriate payroll period and marital status.

Rev. 9/03

FOR SINGLE TAXPAYERS

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 38.46	0.0%	
\$ 38.46 but less than	\$ 122.12	2.0% of excess over	\$ 38.46
\$ 122.12 but less than	\$ 204.81	\$ 1.67 plus 4.5% of excess over	\$ 122.12
\$ 204.81 but less than	\$ 372.12	\$ 5.39 plus 7.0% of excess over	\$ 204.81
\$ 372.12 or more		\$ 17.11 plus 8.5% of excess over	\$ 372.12

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 76.92	0.0%	
\$ 76.92 but less than	\$ 244.23	2.0% of excess over	\$ 76.92
\$ 244.23 but less than	\$ 409.62	\$ 3.35 plus 4.5% of excess over	\$ 244.23
\$ 409.62 but less than	\$ 744.23	\$ 10.79 plus 7.0% of excess over	\$ 409.62
\$ 744.23 or more		\$ 34.12 plus 8.5% of excess over	\$ 744.23

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 83.33	0.0%	
\$ 83.33 but less than	\$ 264.58	2.0% of excess over	\$ 83.33
\$ 264.58 but less than	\$ 443.75	\$ 3.63 plus 4.5% of excess over	\$ 264.58
\$ 443.75 but less than	\$ 806.25	\$ 11.69 plus 7.0% of excess over	\$ 443.75
\$ 806.25 or more		\$ 37.06 plus 8.5% of excess over	\$ 806.25

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 166.67	0.0%	
\$ 166.67 but less than	\$ 529.17	2.0% of excess over	\$ 166.67
\$ 529.17 but less than	\$ 887.50	\$ 7.25 plus 4.5% of excess over	\$ 529.17
\$ 887.50 but less than	\$ 1,612.50	\$ 23.38 plus 7.0% of excess over	\$ 887.50
\$ 1,612.50 or more		\$ 74.13 plus 8.5% of excess over	\$ 1,612.50

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 7.69	0.0%	
\$ 7.69 but less than	\$ 24.42	2.0% of excess over	\$ 7.69
\$ 24.42 but less than	\$ 40.96	\$ 0.33 plus 4.5% of excess over	\$ 24.42
\$ 40.96 but less than	\$ 74.42	\$ 1.08 plus 7.0% of excess over	\$ 40.96
\$ 74.42 or more		\$ 3.42 plus 8.5% of excess over	\$ 74.42

FOR MARRIED TAXPAYERS

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 101.92	0.0%	
\$ 101.92	but less than \$ 269.23	2.0% of excess over	\$ 101.92
\$ 269.23	but less than \$ 435.58	\$ 3.35 plus 4.5% of excess over	\$ 269.23
\$ 435.58	but less than \$ 769.23	\$ 10.83 plus 7.0% of excess over	\$ 435.58
\$ 769.23	or more	\$ 34.19 plus 8.5% of excess over	\$ 769.23

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 203.85	0.0%	
\$ 203.85	but less than \$ 538.46	2.0% of excess over	\$ 203.85
\$ 538.46	but less than \$ 871.15	\$ 6.69 plus 4.5% of excess over	\$ 538.46
\$ 871.15	but less than \$ 1,538.46	\$ 21.66 plus 7.0% of excess over	\$ 871.15
\$ 1,538.46	or more	\$ 68.38 plus 8.5% of excess over	\$ 1,538.46

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 220.83	0.0%	
\$ 220.83	but less than \$ 583.33	2.0% of excess over	\$ 220.83
\$ 583.33	but less than \$ 943.75	\$ 7.25 plus 4.5% of excess over	\$ 583.33
\$ 943.75	but less than \$ 1,666.67	\$ 23.47 plus 7.0% of excess over	\$ 943.75
\$ 1,666.67	or more	\$ 74.04 plus 8.5% of excess over	\$ 1,666.67

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 441.67	0.0%	
\$ 441.67	but less than \$ 1,166.67	2.0% of excess over	\$ 441.67
\$ 1,166.67	but less than \$ 1,887.50	\$ 14.50 plus 4.5% of excess over	\$ 1,166.67
\$ 1,887.50	but less than \$ 3,333.33	\$ 46.94 plus 7.0% of excess over	\$ 1,887.50
\$ 3,333.33	or more	\$ 148.15 plus 8.5% of excess over	\$ 3,333.33

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 20.38	0.0%	
\$ 20.38	but less than \$ 53.85	2.0% of excess over	\$ 20.38
\$ 53.85	but less than \$ 87.12	\$ 0.67 plus 4.5% of excess over	\$ 53.85
\$ 87.12	but less than \$ 153.85	\$ 2.17 plus 7.0% of excess over	\$ 87.12
\$ 153.85	or more	\$ 6.84 plus 8.5% of excess over	\$ 153.85

OPTIONAL FOR MARRIED TAXPAYERS WITH TWO INCOMES

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 50.96	0.0%	
\$ 50.96	but less than \$ 134.62	2.0% of excess over	\$ 50.96
\$ 134.62	but less than \$ 217.79	\$ 1.67 plus 4.5% of excess over	\$ 134.62
\$ 217.79	but less than \$ 384.62	\$ 5.42 plus 7.0% of excess over	\$ 217.79
\$ 384.62	or more	\$ 17.09 plus 8.5% of excess over	\$ 384.62

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 101.92	0.0%	
\$ 101.92	but less than \$ 269.23	2.0% of excess over	\$ 101.92
\$ 269.23	but less than \$ 435.58	\$ 3.35 plus 4.5% of excess over	\$ 269.23
\$ 435.58	but less than \$ 769.23	\$ 10.83 plus 7.0% of excess over	\$ 435.58
\$ 769.23	or more	\$ 34.19 plus 8.5% of excess over	\$ 769.23

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 110.42	0.0%	
\$ 110.42	but less than \$ 291.67	2.0% of excess over	\$ 110.42
\$ 291.67	but less than \$ 471.88	\$ 3.63 plus 4.5% of excess over	\$ 291.67
\$ 471.88	but less than \$ 833.33	\$ 11.73 plus 7.0% of excess over	\$ 471.88
\$ 833.33	or more	\$ 37.04 plus 8.5% of excess over	\$ 833.33

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 220.83	0.0%	
\$ 220.83	but less than \$ 583.33	2.0% of excess over	\$ 220.83
\$ 583.33	but less than \$ 943.75	\$ 7.25 plus 4.5% of excess over	\$ 583.33
\$ 943.75	but less than \$ 1,666.67	\$ 23.47 plus 7.0% of excess over	\$ 943.75
\$ 1,666.67	or more	\$ 74.07 plus 8.5% of excess over	\$ 1,666.67

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 10.19	0.0%	
\$ 10.19	but less than \$ 26.92	2.0% of excess over	\$ 10.19
\$ 26.92	but less than \$ 43.56	\$ 0.33 plus 4.5% of excess over	\$ 26.92
\$ 43.56	but less than \$ 76.92	\$ 1.08 plus 7.0% of excess over	\$ 43.56
\$ 76.92	or more	\$ 3.42 plus 8.5% of excess over	\$ 76.92